Defendants.

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1000 inclusive,

I, Richard J. Idell, do state as follows under the penalty of perjury:

- 1. I am an attorney at law licensed to practice before all of the courts of the State of California and attorney for the Plaintiff GREGORY R. RAIFMAN, individually and as Trustee of the RAIFMAN FAMILY REVOCABLE TRUST DATED 7/2/03, SUSAN RAIFMAN, individually and as Trustee of the RAIFMAN FAMILY REVOCABLE TRUST DATED 7/2/03, and GEKKO HOLDINGS, LLC, an Alaska limited liability company, dba GEKKO BREEDING AND RACING (hereinafter collectively referred to as "Plaintiffs").
- 2. I am familiar with all of the records and files in this action and the investigation and underlying facts supporting the Plaintiffs' Opposition to Motion to Set Aside Default.
- 3. All of the matters set forth herein are stated of my own personal knowledge or based on my review of the files and records in this action, and if sworn as a witness I could testify competently to the matters set forth herein.
- 4. Pursuant to F.R.C.P. 4(e) and California Code of Civil Procedure § 413.10, on May 24, 2007, Plaintiff caused the Complaint and Summons to be personally served on the following Defendants as follows:
 - a. On behalf of Defendant HANDLER, THAYER & DUGGAN, LLC, an Illinois Limited Liability Company, Thomas Handler, Partner of HANDLER, THAYER & DUGGAN, LLC, an Illinois Limited Liability Company, located at 191 N. Wacker Drive, 23rd Floor, Chicago, Illinois 60606. This service is evidenced by the proof of service of Summons on file with this Court and attached hereto as Exhibit "A."
 - b. Defendant THOMAS J. HANDLER was personally served at 191 N. Wacker Drive,
 23rd Floor, Chicago, Illinois 60606. This service is evidenced by the proof of service of
 Summons on file with this Court and attached hereto as Exhibit "B."
- 5. Pursuant to F.R.C.P. 12(a)(1)(A) and F.R.C.P. 6(a) and 6(e), Defendants had twenty (20) days from the date of service, or until June 13, 2007, to file an answer to the Complaint. The time allowed by law for said Defendants to respond to the Complaint expired on June 13, 2007.
 - 6. On July 9, 2007, Plaintiffs filed a Request for Entry of Default.

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- 7. On July 11, 2007, the Clerk of the above-entitled Court entered Default against Defendants HANDLER, THAYER & DUGGAN, LLC and THOMAS J. HANDLER. That same day, July 11, 2007, Plaintiffs filed a Notice of Entry of Default and served it on all parties to the action, including HANDLER, THAYER & DUGGAN, LLC and THOMAS J. HANDLER.
- Plaintiffs heard nothing from HANDLER, THAYER & DUGGAN, LLC nor THOMAS J. HANDLER, nor its carrier, nor its defense counsel between May 24, 2007, when they were served, and July 13, 2007, when Mr. Drath sent Plaintiffs' counsel a letter confirming receipt of the Notice of Entry of Default and notifying Plaintiffs that he would be filing a Motion to Set Aside the Default. A true and correct copy of Mr. Drath's letter is attached hereto as Exhibit "C." The letter from Mr. Drath was the first contact from his office. I never heard from his paralegal.

I declare under penalty of perjury under the laws of the United States and the State of California that the foregoing is true and correct. Executed this 7th day of August, 2007, in San Francisco, California

PROOF OF SERVICE

I am employed in the City and County of San Francisco, State of California in the office of a member of the bar of this court at whose direction the following service was made. I am over the age of eighteen years and not a party to the within action. My business address is Idell & Seitel LLP 465 California Street, Suite 300, San Francisco, California 94104.

On August 7, 2007, I served the following document(s):

DECLARATION IN SUPPORT OF PLAINTIFFS' OPPOSITION TO MOTION TO SET ASIDE DEFAULT

- by regular UNITED STATES MAIL by placing a true and correct copy in a sealed envelope \boxtimes addressed as shown below. I am readily familiar with the practice of Idell & Seitel LLP for collection and processing of correspondence for mailing. According to that practice, items are deposited with the United States Postal Service at San Francisco, California on that same day with postage thereon fully prepaid. I am aware that, on motion of the party served, service is presumed invalid if the postal cancellation date or the postage meter date is more than one day after the date of deposit for mailing stated in this affidavit.
- by ELECTRONIC MAIL. As this case is subject to the United States District Court for the \boxtimes Northern District of California ECF program, pursuant to General Rule 45, upon the filing of the above-entitled document(s) an automatically generated e-mail message was generated by the Court's electronic filing system and sent to the address(es) shown below and constitutes service on the receiving party.

John S. Blackman, Esq. Farbstein & Blackman, APC 411 Borel Avenue, Suite 425 San Mateo, CA 94402 Fax: 650-554-6240 Email: jsb@farbstein.com Attorney for Terry Green & Karren, Hendrix, Stagg, Allen & Company, P C

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600 University Street, Suite 3600

J. Ronald Sim

Stoel Rives LLP

Attorney for Strategic Opportunity Solutions,

PROOF OF SERVICE

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LLC d/b/a Buffalo Ranch & Spencer D Plummer, III

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Attorneys for ClassicStar, LLC, ClassicStar
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Ferguson, Thomas Robinson and John Parrot

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Fax: 510-287-4050

Email: jdrath@drathlaw.com

Attorney for Handler, Thayer & Duggan, LLC

and Thomas J. Handler, J.D., P.C.

I certify and declare under penalty of perjury under the laws of the State of California that the foregoing is true and correct and I executed this declaration at San Francisco, California.

Suzanne Slavens